

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF GEORGIA
WAYCROSS DIVISION**

UNITED STATES OF AMERICA,)	
)	
Petitioner,)	
)	
v.)	Civil Action No.
)	
JAMIE THORNTON,)	
)	
Respondent.)	

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

The United States of America, on behalf of its agency, the Internal Revenue Service, and by and through the undersigned Assistant United States Attorney for the Southern District of Georgia, avers to this Court as follows:

I.

This is a proceeding brought pursuant to the provisions of sections 7402(b) and 7604(a) of Title 26, U.S.C, to judicially enforce an Internal Revenue Service summons.

II.

Angel Lowe is a Revenue Officer of the Internal Revenue Service, employed in Small Business/Self-Employed Compliance Area 5, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in Section 7602 of Title 26 U.S.C., and Treasury Regulations § 301.7602-1, 26 C.F.R. § 301.7602-1.

III.

The respondent, Jamie Thornton, resides or is found at 2399 Mill Creek Road, Patterson, Georgia 31557, within the jurisdiction of this court.

IV.

Revenue Officer Angel Lowe is conducting an investigation into the tax liability of Jamie Thornton for the years: 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008 and 2009 tax years as is set forth in the Declaration of Revenue Officer Angel Lowe attached hereto as Exhibit 1.

V.

The respondent, Jamie Thornton, is in possession and control of testimony and other documents concerning the above-described investigation.

VI.

On April 19, 2013, an Internal Revenue Service summons was issued by Revenue Officer Angel Lowe directing the respondent, Jamie Thornton, to appear before Revenue Officer Angel Lowe on May 15, 2013, at 10:00 AM at 400 W. Bay Street, Stop 4044 in Jacksonville, Florida 32202, to testify and to produce books, records, and other data described in the summons. An attested copy of the summons was left at the last and usual place of abode of the respondent Jamie Thornton by Revenue Officer Angel Lowe, on April 19, 2013. The summons is attached and incorporated as Exhibit 2.

VII.

On May 15, 2013, the respondent, Jamie Thornton, did not appear in response to the summons. The respondent's refusal to comply with the summons continues to date as is set forth in the declaration of Revenue Officer Angel Lowe attached as Exhibit 1.

VIII.

The books, papers, records, or other data sought by the summons are not already in possession of the Internal Revenue Service.

IX.

All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

X.

It is necessary to obtain the testimony and examine the books, papers, records, or other data sought by the summons in order to properly investigate the Federal tax liability of Jamie Thornton for the following years: 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008 and 2009 tax years, as is evidenced by the declaration of Angel Lowe attached and incorporated as part of this petition.

WHEREFORE, the petitioner respectfully prays:

1. That this Court enter an order directing the respondent, Jamie Thornton, to show cause, if any, why respondent should not comply with and obey the aforementioned summons and each and every requirement thereof.

2. That the Court enter an order directing the respondent, Jamie Thornton, to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records, or other data as is required and called for by the terms of the summons before Revenue Officer J. Carter or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Officer Angel Lower, or any other proper officer or employee of the Internal Revenue Service.

3. That the United States recover its costs in maintaining this action.
4. That the Court grant such other and further relief as is just and proper.

Respectfully submitted this 26th day of September, 2013.

EDWARD J. TARVER
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